

**IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT**

United States Court of Appeals
Fifth Circuit

FILED

February 21, 2011

No. 10-41068
Summary Calendar

Lyle W. Cayce
Clerk

JAMES EDWARD LEAF,

Plaintiff-Appellant

v.

MICHAEL J. ASTRUE, COMMISSIONER OF SOCIAL SECURITY;
DOUGLAS H. SCHULMAN, Commissioner of Internal Revenue Service;
UNITED STATES OF AMERICA, INTERNAL REVENUE SERVICE,

Defendants-Appellees

Appeal from the United States District Court
for the Southern District of Texas
USDC No. 3:10-CV-263

Before WIENER, PRADO, and OWEN, Circuit Judges.

PER CURIAM:*

Plaintiff-Appellant James Edward Leaf, a tax protester, appeals the Final Judgment of the district court ordering that he take nothing, that his action be dismissed with prejudice, and that the government recover costs. We affirm.

The aforesaid judgment was issued on the same day that the district court issued its Order Adopting Report and Recommendation of the September 22,

* Pursuant to 5TH CIR. R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.

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2010 Report and Recommendation of the magistrate judge which succinctly but completely analyzed the futility, in fact and in law, of Plaintiff-Appellant's action. We have reviewed that Report and Recommendation as well as the briefs of the parties and the record on appeal and the applicable law, as a result of which we are satisfied beyond cavil that the judgment of the district court should be – and hereby is – affirmed in all respects.

AFFIRMED.